

CALIFORNIA CHART OF ACCOUNTS

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

NON-INDEPENDENT PROJECTS with partial or total Out of Zone Principal Photography (except Relocating Series – 1st Season)

December 2016
For Productions with CALs issued on or after July 1, 2016

The chart below is intended as a helpful guide. Qualified Expenditures apply to pre-production, production, and post-production – not for development, marketing, publicity, or distribution costs. Please read Budget Tagging and Tracking Tips and Program Guidelines before budgeting your project.

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

5% UPLIFT TAGGING:

- Visual Effects (VU) and Music Scoring & Track Recording (MU) expenditures that qualify for the additional 5% tax credit are indicated in GREEN. VFX (VU) expenditures also qualify for jobs ratio bonus points.
- “Outside the Zone” (OZ) expenditures include prep, shoot, and strike periods only – as long as they are incurred Outside the Zone and related to Principal Photography (PP), 2nd Units and/or Reshoots during the **applicable period** (prep/shoot/strike) outside the LA Zone..
 - WAGES: All wage related line items for OZ labor should be tagged (QW and ZW). Wages must be paid directly by the production company through a payroll service or accounts payable.
 - NON-WAGE EXPENDITURES: All non-wage related line items for outside the zone expenditures may be tagged (ZE). **ZE expenditures must be rented or purchased and used OZ and may also be used in zone.** ZE expenditures are pro-rated by the number of PP days OZ in relation to total PP days.

OPTIONAL: Consumables, purchased or leased Outside the Zone and used only Outside the Zone, may be tagged (ZC). ZC expenditures will not be prorated; applicants will get 100% of the cost toward tax credits. A list of total consumables can be found in the Guidelines – Appendix A.

Acct #	Description	In Zone	Out of Zone	Comments
ABOVE THE LINE				
101-00	STORY & RIGHTS			
101-01	Story Rights – Purchase	NQ	NQ	
101-02	Acquisition Expenses	NQ	NQ	
101-06	Title Report	QE	QE	If work performed in CA.
101-08	Copyright Fee	NQ	NQ	
101-99	Fringe Benefits	NQ	NQ	
102-00	WRITING			
102-01	Writers	NQ	NQ	
102-03	Editor and Consultants	NQ	NQ	

Acct #	Description	In Zone	Out of Zone	Comments
102-00	WRITING			
102-05	Research	QE	QE	
102-06	Script Timing	QE	QE	QW if paid directly to qualified labor; QW, ZW if work is OZ.
102-07	Secretaries	QW	QW, ZW	
102-08	Script Duplication	QE	QE, ZE	
102-18	Script Clearance Research	QE	QE	
102-19	Clearance Fees	QE	QE	If paid to a CA company.
102-20	Clearance License Fees	NQ	NQ	
102-25	WGA Registration Fee	NQ	NQ	
102-40	Materials & Supplies	QE	QE, ZE	
102-45	Box Rentals – Writers	NQ	NQ	
102-46	Box Rentals – Staff	QE	QE	On qualified labor only.
102-47	Car / Mileage Allowances – Writers	NQ	NQ	
102-47	Car / Mileage Allowances – Staff	QW	QW, ZW	On qualified labor only.
102-48	Cell Phones – Staff	QE	QE	On qualified labor only.
102-49	Meal Allowance	NQ	NQ	
102-50	Rentals	QE	QE, ZE	ZE only if rented and used OZ.
102-80	Writer Meals	QE	QE, ZC	
102-85	Script Publication Fee (Features)	NQ	NQ	Paid to writer.
102-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
104-00	PRODUCER & STAFF			
104-01	Producer	NQ	NQ	
104-02	Executive Producer	NQ	NQ	
104-03	Line Producer	NQ	NQ	
104-04	Associate Producers	NQ	NQ	
104-07	Producer Secretaries	QW	QW, ZW	
104-08	Producer Assistants	QW	QW, ZW	
104-40	Purchases and Supplies	QE	QE, ZE	
104-45	Box Rentals – Producers	NQ	NQ	
104-46	Box Rentals – Producers' Staff	QE	QE	On qualified labor only. ZC for OZ residents only.
104-47	Car / Mileage Allowances – Producers	NQ	NQ	
104-48	Car / Mileage Allowances – Staff	QW	QW, ZW	On qualified labor only.
104-49	Cell Phones – Staff	QE	QE	On qualified labor only. ZC for OZ local residents only.
104-50	Rentals	QE	QE, ZE	ZC if rented OZ & used OZ during the applicable period.
104-80	Producer Meals	QE	QE, ZC	ZC if purchased and consumed OZ during the applicable period.

QW = Qualified Wages
ZW = Out of Zone Wages
MU = Music Uplift

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VU = Visual Effects Uplift

Acct #	Description	In Zone	Out of Zone	Comments
104-00	PRODUCER & STAFF			
104-90	Producer Overhead Charge	NQ	NQ	
104-95	Wrap Party/Crew & Cast Gifts	NQ	NQ	
104-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
105-00	DIRECTOR & STAFF			
105-01	Director	NQ	NQ	
105-02	Second Unit Director	NQ	NQ	
105-03	Dialogue Coach, Acting Coach	QW	QW, ZW	
105-04	Choreographer	QW	QW, ZW	Off camera work only.
105-05	Technical Advisor	QW	QW, ZW	
105-07	Director's Secretary	QW	QW, ZW	
105-08	Director's Assistant	QW	QW, ZW	
105-40	Purchases and Supplies	QE	QE, ZE	
105-45	Box Rentals – Director(s)	NQ	NQ	
105-46	Box Rentals	QE	QE	On qualified labor only.
105-47	Car / Mileage Allowances – Director(s)	NQ	NQ	
105-48	Car / Mileage Allowances – Staff	QW	QW, ZW	On qualified labor only.
105-49	Cell Phones – Staff	QE	QE	On qualified labor only. ZC for OZ residents only.
105-50	Rentals	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
105-60	Miscellaneous Director's Rentals	QE	QE, ZE	
105-80	Directors' Meals	QE	QE, ZC	ZC if purchased and consumed OZ during the applicable period.
105-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
106-00	PRINCIPAL CAST			
106-01	Principal Cast/Voices/Singers	NQ	NQ	
106-03	Cast Guardian	QW	QW, ZW	Per diem Only.
106-09	Sideline Musicians	QW	QW, ZW	Must be paid through extras voucher.
106-15	Teacher/Welfare Worker	QW	QW, ZW	
106-20	Casting Director	QW	QW	For work performed in CA.
106-21	Casting Assistants	QW	QW	
106-40	Purchases and Supplies	QE	QE, ZE	
106-45	Teachers' Box Rentals	QE	QE	
106-46	SAG Car / Mileage Allowances	NQ	NQ	
106-47	Staff Car / Mileage Allowances	QW	QW	On qualified labor only. QW, ZW for OZ local residents only.
106-48	Cell Phones – Cast	NQ	NQ	QE if paid directly to CA cell provider.
106-49	Cell Phones – Staff	QE	QE	On qualified labor only.
106-50	Rentals	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.

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Acct #	Description	In Zone	Out of Zone	Comments
106-00	PRINCIPAL CAST			
106-52	Starwagons	QE	QE, ZE	See Account 147-05.
106-55	Wardrobe Allowance, Meal Penalties	NQ	NQ	
106-60	Principal Cast Expenses	QE	QE, ZE	Itemized with proof of payment by production company. ZC if rented and used only OZ during the applicable period.
106-65	Principal Cast Gifts	NQ	NQ	
106-80	Principal Cast Meals	QE	QE, ZC	ZC if purchased and consumed OZ during the applicable period.
106-99	Fringe Benefits	QW	QW	On qualified labor only; See # 183-00.
107-00	SUPPORTING CAST			
107-01	Supporting Cast/Day Players	NQ	NQ	
107-03	Puppet Captain	QW	QW, ZW	Off-camera work only.
107-04	Puppeteers	NQ	NQ	
107-05	Dancers	NQ	NQ	See 111-08 for dancers paid as extras.
107-40	Purchases and Supplies	QE	QE, ZE	
107-45	Box Rentals – Cast	NQ	NQ	
107-46	Box Rentals – Staff	QE	QE	
107-47	Car / Mileage Allowances – Cast	NQ	NQ	
107-48	Car / Mileage Allowances – Staff	QW	QW, ZW	On qualified labor only. ZW for OZ local residents only.
107-49	Cell Phones – Staff	QE	QE	On qualified labor only.
107-50	Rentals	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
107-55	Wardrobe Allowance, Meal Penalties	NQ	NQ	
107-63	Loop Group	NQ	NQ	
107-65	Supporting Cast Gifts	NQ	NQ	
107-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
108-00	STUNTS			
108-01	Stunt Coordinator	QW	QW, ZW	Off-camera work only.
108-02	Stunt Performers/Doubles	NQ	NQ	Includes rehearsals.
108-03	Stunt Riggers/Safeties	QW	QW, ZW	Off-camera work only.
108-09	Overtime	QW	QW, ZW	Off-camera work days only.
108-10	Stunt Adjustments	NQ	NQ	
108-40	Stunt/Rigging Supplies	QE	QE, ZE	ZC if purchased or rented and used only OZ during the applicable period.
108-42	Stunt Equipment/Rigging Rentals	QE	QE, ZE	
108-43	Safety Advisors	QW	QW, ZW	Must be paid directly through payroll, otherwise QE, QE/ZC.
108-45	Box Rentals	QE	QE	On qualified labor only.

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Acct #	Description	In Zone	Out of Zone	Comments
108-00	STUNTS			
108-47	Car / Mileage Allowances	QW	QW, ZW	Qualified labor for off-camera work days only.
108-48	Cell Phones – Staff	QE	QE	On qualified labor only.
108-55	Wardrobe Allowance, Meal Penalties	NQ	NQ	
108-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
109-00	REHEARSALS			
109-01	Non-Cast Readers	QW	QW, ZW	
109-15	Cast Stand Ins	QW	QW, ZW	
109-40	Purchases and Supplies	QE	QE, ZE	
109-47	SAG Mileage Allowance	NQ	NQ	
109-50	Rentals (Rehearsal Space, etc.)	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
109-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
110-00	ABOVE-THE-LINE TRAVEL & LIVING			
110-01	Above The Line Airfare	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. For ZC, must be purchased from an OZ CA vendor for OZ work during the applicable period.
110-09	Studio Executives Airfare	NQ	NQ	
110-11	Above the Line Housing	QE	QE, ZC	CA hotel or corporate housing only; no private residences or Air BnB.
110-19	Studio Executives Housing	NQ	NQ	
110-21	Above The Line Per Diem	NQ	NQ	
110-22	Studio Executive Per Diem	NQ	NQ	
110-25	Travel Day Salaries – intrastate	QW	QW, ZW	On qualified labor only.
110-26	Travel Day Salaries – into and out of CA	NQ	NQ	
110-27	Above The Line Per Diem – Stunts	QW	QW, ZW	On qualified off-camera labor.
110-28	Above The Line Per Diem – Staff	QW	QW, ZW	On qualified labor only.
110-30	Luggage Fees	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. ZC: Must be purchased from an OZ CA vendor for OZ work during the applicable period.
110-31	Travel Agent Fees/Taxes	QE	QE, ZC	
110-35	Ground Transportation	QE	QE, ZC	
110-48	Above The Line Meal Allowance	NQ	NQ	
110-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
PRODUCTION				
111-00	EXTRAS			
111-01	Guild Extras	QW	QW, ZW	
111-02	Waiver/Non-Union Extras	QW	QW, ZW	

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111-00	EXTRAS			
111-03	Stand-Ins	QW	QW, ZW	
111-04	Special Ability Extras, Photo doubles	QW	QW, ZW	Includes singers & choir, sideline musicians, dancers. Must be paid on an extras voucher.
111-05	SAG Adjustments	QW	QW, ZW	Does not include upgrades to performers.
111-06	Pre-Production Interviews and Fittings	QW	QW, ZW	
111-07	Precision Drivers	QW	QW, ZW	
111-08	Dancers	QW	QW, ZW	Must be paid through extras voucher.
111-09	Sideline Musicians	QW	QW, ZW	
111-15	Teachers/Welfare Workers	QW	QW, ZW	
111-20	Extras Casting Director	QW	QW, ZW	For CA casting duties only.
111-21	Extras Casting Assistant	QW	QW, ZW	For CA casting duties only.
111-40	Purchases and Supplies	QE	QE, ZE	
111-45	Teachers Box Rentals	QE	QE	QE, ZC for OZ work by local hires.
111-46	Atmosphere Cars	QW	QW, ZW	If paid to qualified labor through payroll company as car allowance.
111-47	Car / Mileage Allowances	QW	QW, ZW	
111-50	Extras Casting Rentals	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
111-55	Wardrobe Allowance	QW	QW, ZW	On qualified labor only.
111-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
112-00	PRODUCTION STAFF			
112-01	Production Manager	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
112-02	First Assistant Director	QW	QW, ZW	
112-03	Key Second Assistant Director	QW	QW, ZW	
112-04	Other Second AD's and Trainees	QW	QW, ZW	
112-05	Production Supervisor	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
112-06	Script Supervisor	QW	QW, ZW	
112-07	Production Coordinator	QW	QW, ZW	
112-08	Assistant Production Coordinator	QW	QW, ZW	
112-09	Production Secretaries	QW	QW, ZW	
112-10	Technical Advisor/Consultants/Interpreter	QW	QW, ZW	
112-11	Production Assistants	QW	QW, ZW	
112-12	Location Manager	QW	QW, ZW	
112-13	Assistant Location Manager	QW	QW, ZW	
112-14	Location Scouts	QW	QW, ZW	
112-16	Production Accountant	QW	QW, ZW	
112-19	Assistant Production Accountants	QW	QW, ZW	

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112-00	PRODUCTION STAFF			
112-20	Construction Accountant	QW	QW, ZW	
112-21	Payroll Accountant	QW	QW, ZW	
112-35	Miscellaneous Prep/Board/Budget	QW	QW, ZW	If in CA after issuance of Credit Allocation Letter.
112-40	Purchases and Supplies	QE	QE, ZE	
112-45	Box Rentals	QE	QE	ZC for OZ work by local hires.
112-47	Car / Mileage Allowances	QW	QW, ZW	
112-48	Cell Phones	QE	QE	ZC if rented OZ and used only OZ during the applicable period.
112-50	Rentals	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
112-75	On set Synchronize Subscription	QE	QE	
112-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See #183-00.
114-00	ART DEPARTMENT			
114-01	Production Designer	QW	QW, ZW	
114-02	Art Director	QW	QW, ZW	
114-03	Assistant Art Director	QW	QW, ZW	
114-04	Set Designers	QW	QW, ZW	
114-05	Sketch/Storyboard Artists	QW	QW, ZW	
114-06	Set Model Builders	QW	QW, ZW	
114-07	Art Department Coordinator	QW	QW, ZW	
114-08	Other Art Department Labor	QW	QW, ZW	
114-11	Construction Coordinator	QW	QW, ZW	
114-12	Construction Carpentry Foreman	QW	QW, ZW	
114-13	Construction Paint Foreman	QW	QW, ZW	
114-14	Grip/Labor Foreman	QW	QW, ZW	
114-15	Construction First Aid	QW	QW, ZW	
114-40	Purchases and Supplies	QE	QE, ZE	
114-45	Box Rentals	QE	QE	ZC for OZ work by local hires.
114-47	Car / Mileage Allowances	QW	QW, ZW	ZC if rented or purchased and used only OZ during the applicable period.
114-48	Cell Phones	QE	QE	
114-50	Rentals	QE	QE, ZE	
114-60	Loss and Damages	QE	QE, ZE	
114-70	Blue Printing	QE	QE, ZE	
114-71	Stock Units/Backings	QE	QE, ZE	
114-72	Processing	QE	QE, ZE	
114-73	Research Materials	QE	QE, ZE	
114-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See #183-00.

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115-00	SET CONSTRUCTION			
115-01	Set Construction Labor	QW	QW, ZW	If not detailed, maximum Set Construction cost split is 70% labor / 30% materials.
115-02	Set Construction Materials Purchase & Rentals	QE	QE, ZE	ZC if rented or purchased and used only OZ during the applicable period.
115-03	Set Striking – Labor	QW	QW, ZW	
115-04	Set Striking – Materials Purchases	QE	QE, ZE	
115-05	Set Striking – Equipment Rentals	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
115-10	Fold and Hold Sets	QE	QE, ZE	
115-45	Box Rentals	QE	QE	
115-47	Car / Mileage Allowances	QW	QW, ZW	
115-48	Cell Phones	QE	QE	
115-50	Rentals	QE	QE, ZE	ZC if rented or purchased and used only OZ during the applicable period.
115-70	Mill Rental Costs	QE	QE, ZE	
115-83	Strike – General Non Labor	QE	QE, ZE	
115-86	Lighting Platforms	QE	QE, ZE	
115-90	Backings Rentals/Purchase	QE	QE, ZE	
115-92	General Start-Up Expenses	QE	QE, ZE	
115-93	Scaffolding Rentals	QE	QE, ZE	
115-94	Greens	QE	QE, ZE	
115-95	Trash Disposal	QE	QE, ZE	
115-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See #183-00.
116-00	GRIP/SET OPERATIONS			
116-01	Key Grip	QW	QW, ZW	
116-02	Best Boy Grip	QW	QW, ZW	
116-03	Company Grips	QW	QW, ZW	
116-04	Dolly Grips	QW	QW, ZW	
116-05	Crane Grips	QW	QW, ZW	
116-07	Additional Grip Labor	QW	QW, ZW	
116-08	Rigging and Striking Grips	QW	QW, ZW	
116-09	Stand By Painters	QW	QW, ZW	
116-10	Greensperson	QW	QW, ZW	
116-11	Craft Service	QW	QW, ZW	
116-12	Stand By Carpenters	QW	QW, ZW	
116-15	Set First Aid	QW	QW, ZW	
116-17	Set Watchperson / Security	QE	QE, ZC	QW (or QW, ZW) if paid directly to the individual. ZC only if hired through OZ vendor.
116-40	Purchases and Supplies	QE	QE, ZE	
116-45	Box Rentals	QE	QE	ZC for OZ work by local hires.
116-47	Car / Mileage Allowances	QW	QW, ZW	

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116-00	GRIP/SET OPERATIONS			
116-48	Cell Phones	QE	QE	
116-50	Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
116-51	Grip Package	QE	QE, ZE	
116-53	Additional Equipment	QE	QE, ZE	
116-54	Rigging Package	QE	QE, ZE	
116-56	Craft Service Food	QE	QE, ZC	ZC if purchased and fully consumed OZ during the applicable period.
116-57	Catered Food	QE	QE, ZC	
116-60	Loss and Damages	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
116-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See #183-00.
118-00	CAMERA			
118-01	Director of Photography	QW	QW, ZW	
118-02	Camera Operator	QW	QW, ZW	
118-03	First Assistant Camera Operator	QW	QW, ZW	
118-04	Second Assistant Camera Operator	QW	QW, ZW	
118-05	Loaders	QW	QW, ZW	
118-06	Still Photographer	QW	QW, ZW	
118-07	Additional Camera Crew (includes D.I.T.)	QW	QW, ZW	
118-08	Steadicam Operator	QW	QW, ZW	
118-09	Steadicam Assistant	QW	QW, ZW	
118-40	Purchases and Supplies	QE	QE, ZE	
118-41	Helmet Camera Purchase	QE	QE, ZE	Subject to digital asset reduction.
118-45	Box Rentals	QE	QE	ZC if local OZ crew during applicable period.
118-47	Car / Mileage Allowances	QW	QW, ZW	
118-48	Cell Phones	QE	QE	
118-50	Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
118-51	Camera Package	QE	QE, ZE	
118-60	Loss and Damages	QE	QE, ZE	
118-99	Fringe Benefits	QW	QW, ZW	
119-00	PRODUCTION SOUND			
119-01	Mixer	QW	QW, ZW	
119-02	Boom Operator	QW	QW, ZW	
119-03	Cablepersons	QW	QW, ZW	
119-04	Special Boom Operator	QW	QW, ZW	
119-05	Audio Playback Operator	QW	QW, ZW	
119-06	Audio Playback Assistant	QW	QW, ZW	
119-07	Additional Audio Crew	QW	QW, ZW	
119-40	Purchases and Supplies	QE	QE, ZE	
119-45	Box Rentals	QE	QE	
119-47	Car / Mileage Allowances	QW	QW, ZW	ZW for OZ local hires only.

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119-00	PRODUCTION SOUND			
119-48	Cell Phones	QE	QE	
119-50	Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
119-51	Walkie Talkies	QE	QE, ZE	
119-52	Sound Package	QE	QE, ZE	
119-60	Loss and Damages	QE	QE, ZE	
119-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see #183-00.
120-00	ELECTRICAL/SET LIGHTING			
120-01	Gaffer/Chief Lighting Technician	QW	QW, ZW	
120-02	Best Boy Electrician	QW	QW, ZW	
120-03	Lamp Operators	QW	QW, ZW	
120-04	Generator Operator and Assistants	QW	QW, ZW	
120-05	Electrician Local 40	QW	QW, ZW	
120-07	Additional Lamp Operators	QW	QW, ZW	
120-08	Rigging and Striking Electricians	QW	QW, ZW	
120-09	Special Equipment Operator	QW	QW, ZW	
120-12	Electric Current Tie-Ins	QE	QE, ZC	
120-13	Current	QE	QE, ZC	
120-40	Purchases and Supplies	QE	QE, ZE	
120-41	Globes, Gels and Carbons	QE	QE, ZE	
120-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
120-47	Car / Mileage Allowances	QW	QW, ZW	
120-48	Cell Phones	QE	QE	ZC if rented OZ and used only OZ during the applicable period.
120-50	Rentals	QE	QE, ZE	
120-51	Electric Package	QE	QE, ZE	
120-52	Stage Package	QE	QE, ZE	
120-53	Rigging Package	QE	QE, ZE	
120-54	Specialty Lighting	QE	QE, ZE	
120-55	Generator Rentals	QE	QE, ZE	
120-56	Cable Package	QE	QE, ZE	
120-60	Loss and Damages	QE	QE, ZE	
120-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
121-00	SPECIAL EFFECTS			
121-01	SPFX Coordinator	QW	QW, ZW	
121-02	SPFX Foreman	QW	QW, ZW	
121-03	SPFX Assistants	QW	QW, ZW	
121-07	Additional SPFX Labor	QW	QW, ZW	
121-08	SPFX Rigging and Striking	QW	QW, ZW	
121-09	SPFX Manufacturing	QE	QE, ZE	
121-40	Purchases and Supplies	QE	QE, ZE	
121-45	Box Rentals	QE	QE	
121-47	Car / Mileage Allowances	QW	QW, ZW	

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Acct #	Description	In Zone	Out of Zone	Comments
121-00	SPECIAL EFFECTS			
121-48	Cell Phones	QE	QE	
121-50	Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
121-60	Loss and Damages	QE	QE, ZE	
121-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See #183-00.
122-00	CREATURE/MECHANICAL EFFECTS			
122-01	C/M Effects Coordinator	QW	QW, ZW	
122-02	C/M Effects Foreman	QW	QW, ZW	
122-03	C/M Effects Assistants	QW	QW, ZW	
122-07	Additional C/M Effects Labor	QW	QW, ZW	
122-08	C/M Rigging and Striking	QW	QW, ZW	
122-09	C/M Manufacturing – Labor	QW	QW, ZW	
122-10	C/M Manufacturing – Materials	QE	QE, ZE	
122-40	Purchases and Supplies	QE	QE, ZE	
122-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
122-47	Car / Mileage Allowances	QW	QW, ZW	
122-50	Rentals	QE	QE	ZC if rented and used only OZ during the applicable period.
122-60	Loss and Damages	QE	QE, ZE	
122-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See #183-00.
123-00	SET DRESSING			
123-01	Set Decorator	QW	QW, ZW	
123-02	On Set Dressers	QW	QW, ZW	
123-03	Leadperson	QW	QW, ZW	
123-04	Buyers	QW	QW, ZW	
123-05	Swing Gang	QW	QW, ZW	
123-06	Additional Swing Labor	QW	QW, ZW	
123-09	Set Dressing Manufacturing/Labor	QW	QW, ZW	
123-10	Electrical Fixture Manufacturing/Labor	QW	QW, ZW	
123-11	Set Dressing – Electronic Purchases	QE	QE, ZE	Subject to digital asset reduction.
123-40	Purchases and Supplies	QE	QE, ZE	
123-41	Drapery/Carpet	QE	QE, ZE	
123-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
123-47	Car / Mileage Allowances	QW	QW, ZW	ZW for OZ local hires.
123-48	Cell Phones	QE	QE	QE, ZC for OZ local hires.
123-50	Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
123-60	Loss and Damages	QE	QE, ZE	
123-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See #183-00.
124-00	ANIMALS & HANDLERS			
124-01	Head Wrangler/Gang Boss	QW	QW, ZW	If paid directly through payroll; otherwise QE or (QE, ZC).
124-02	Wranglers	QW	QW, ZW	
124-03	Ramrods	QW	QW, ZW	

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Acct #	Description	In Zone	Out of Zone	Comments
124-00	ANIMALS & HANDLERS			
124-04	Wild Animal Trainer/Handler	QW	QW, ZW	
124-05	Domestic Animal Trainer/Handler	QW	QW, ZW	
124-06	Veterinarian	QW	QW, ZW	
124-07	Additional Trainers/Handlers	QW	QW, ZW	
124-40	Purchases and Supplies	QE	QE, ZE	
124-41	Animal Purchases	QE	QE, ZE	
124-45	Box Rentals	QE	QE	ZC for OZ local hires.
124-47	Car / Mileage Allowances	QW	QW, ZW	ZW for OZ local hires.
124-50	Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
124-51	Animal Rentals	QE	QE, ZE	
124-55	Animal Transportation, Feeding & Stabling	QE	QE, ZE	Transportation within CA. ZC if rented or purchased and used only OZ during the applicable period.
124-60	Loss and Damages	QE	QE, ZE	ZC if rented or purchased and used only OZ during the applicable period.
124-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
125-00	WARDROBE			
125-01	Costume Designers	QW	QW, ZW	
125-02	Assistant Costume Designer	QW	QW, ZW	
125-03	Costume Supervisor	QW	QW, ZW	
125-04	Key Costumers	QW	QW, ZW	
125-05	Costumers	QW	QW, ZW	
125-06	Wardrobe Assistants	QW	QW, ZW	
125-07	Costume Sketch Artist	QW	QW, ZW	
125-08	Additional Wardrobe Assistants	QW	QW, ZW	
125-09	Seamstress/Tailor	QW	QW, ZW	QE or (QE, ZE) if paid to outside vendor.
125-10	Manufacturing Labor	QW	QW, ZW	
125-15	Outside Alterations	QE	QE, ZE	
125-19	Restocking Fee	QE	QE, ZE	
125-20	Wardrobe Cleaning and Dyeing	QE	QE, ZE	
125-40	Expendable Purchases and Supplies	QE	QE, ZE	
125-41	Washing Machine & Dryer	QE	QE, ZE	
125-45	Box Rentals	QE	QE	QE, ZC for local hires.
125-47	Car / Mileage Allowances	QW	QW, ZW	
125-48	Cell Phones	QE	QE	
125-51	Wardrobe Rentals	QE	QE, ZE	
125-52	Shop Rentals	QE	QE, ZC	
125-60	Loss and Damages	QE	QE, ZE	
125-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.

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Acct #	Description	In Zone	Out of Zone	Comments
127-00	MAKEUP & HAIRDRESSING			
127-01	Key Makeup Artists	QW	QW, ZW	
127-02	Makeup Artists	QW	QW, ZW	
127-05	Body Makeup Artists	QW	QW, ZW	
127-07	Additional Makeup Artists	QW	QW, ZW	
127-11	Key Hairstylists	QW	QW, ZW	
127-12	Hairstylists	QW	QW, ZW	
127-17	Additional Hairstylists	QW	QW, ZW	
127-21	Key Prosthetic Makeup Artist	QW	QW, ZW	If paid directly through payroll; otherwise QE or (QE, ZC).
127-22	Prosthetic Makeup Artist	QW	QW, ZW	
127-27	Additional Prosthetic Makeup Artists	QW	QW, ZW	
127-40	Purchases and Supplies	QE	QE, ZE	
127-41	Wigs Rentals	QE	QE, ZE	
127-45	Box Rentals	QE	QE	ZC for OZ local hires.
127-47	Car / Mileage Allowances	QW	QW, ZW	
127-50	Rentals	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
127-60	Loss and Damages	QE	QE, ZE	
127-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
128-00	VIDEO PLAYBACK & ASSIST			
128-01	Video Assist Operator	QW	QW, ZW	
128-03	Playback Operator	QW	QW, ZW	
128-04	Playback Assistant	QW	QW, ZW	
128-07	Miscellaneous Video Labor	QW	QW, ZW	If paid directly through payroll; otherwise QE or (QE, ZC).
128-40	Purchases and Supplies	QE	QE, ZE	
128-41	Video Transfers	QE	QE, ZE	
128-45	Box Rentals	QE	QE	ZC for local hires.
128-47	Car / Mileage Allowances	QW	QW, ZW	
128-50	Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
128-51	Video Assist Package	QE	QE, ZE	
128-60	Loss and Damages	QE	QE, ZE	
128-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
131-00	PROPERTY DEPARTMENT			
131-01	Propmaster	QW	QW, ZW	
131-02	Assistant Propmaster	QW	QW, ZW	
131-03	Second Assistant Propmaster	QW	QW, ZW	
131-05	Weapons Handler	QW	QW, ZW	
131-07	Additional Property Persons	QW	QW, ZW	
131-08	Food Stylist	QW	QW, ZW	
131-09	Prop Manufacturing – Labor	QW	QW, ZW	Labor must be in CA; QE or (QE, ZE) if not paid directly.

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Acct #	Description	In Zone	Out of Zone	Comments
131-00	PROPERTY DEPARTMENT			
131-10	Prop Manufacturing – Materials	QE	QE, ZE	
131-40	Purchases and Supplies	QE	QE, ZE	
131-42	Props – Electronic	QE	QE, ZE	Subject to digital asset reduction
131-45	Box Rentals	QE	QE	
131-47	Car / Mileage Allowances	QW	QW, ZW	
131-48	Cell Phones	QE	QE	
131-50	Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
131-60	Loss and Damages	QE	QE, ZE	
131-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
135-00	ACTION PROPS & PICTURE VEHICLES			
135-01	Picture Vehicle Coordinator	QW	QW, ZW	
135-02	Assistant Picture Vehicle Coordinator	QW	QW, ZW	
135-05	Mechanic/Automobile Service Person	QW	QW, ZW	
135-09	Vehicle Prop Manufacture	QW	QW, ZW	
135-40	Automobile Supplies	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
135-41	Aircraft Supplies	QE	QE, ZE	
135-42	Boat/Watercraft Supplies	QE	QE, ZE	
135-43	Train/Railroad Purchases and Supplies	QE	QE, ZE	
135-44	Stage Coach / Wagon Purchases & Supplies	QE	QE, ZE	
135-45	Box Rentals	QE	QE	ZC for local hires.
135-47	Car / Mileage Allowances	QW	QW, ZW	
135-50	Automobile Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
135-51	Aircraft Rentals	QE	QE, ZE	
135-52	Boat/Watercraft Rentals	QE	QE, ZE	
135-53	Train/Railroad Rentals	QE	QE, ZE	
135-54	Misc. Rentals	QE	QE, ZE	
135-60	Loss and Damages	QE	QE, ZE	
135-61	Vehicle Repair/Restoration/Maintenance	QE	QE, ZE	
135-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
140-00	PRODUCTION MEDIA, STOCK & LAB			
140-17	Raw Stock	QE	QE, ZE	Deduct rebates, including studio usage rebates.
140-18	Negative Developing	QE	QE, ZE	
140-19	Printing	QE	QE, ZE	
140-20	Daily Film to Media Transfers/Conversions	QE	QE, ZE	
140-22	HD-Cam	QE	QE, ZE	
140-32	Videotape/Hard Drives/Digital Cards	QE	QE, ZE	Subject to digital asset reduction.
140-40	Raid Drives	QE	QE	Not subject to asset reduction.
140-63	Sound Transfers	QE	QE, ZE	
140-65	Polaroid Film	QE	QE, ZE	
140-66	Still Film/HD Stills Expense	QE	QE, ZE	

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Acct #	Description	In Zone	Out of Zone	Comments
141-00	SECOND UNIT			
141-XX	All Categories	Same as 1 st Unit	Same as 1 st Unit	Uplifts for PP Days wages and spend also apply to 2 nd Unit.
142-00	ADDITIONAL UNITS			
142-XX	All Categories	Same as 1 st Unit	Same as 1 st Unit	
144-00	TESTS			
144-XX	All Categories	Same as 1 st Unit	Same as 1 st Unit	
147-00	TRANSPORTATION			
147-01	Transportation Coordinator	QW	QW, ZW	
147-02	Transportation Captain	QW	QW, ZW	
147-03	Transportation Co-Captain	QW	QW, ZW	
147-04	Dispatcher	QW	QW, ZW	
147-XX	Drivers	QW	QW, ZW	
147-XX	Vehicles, Equipment	QE	QE, ZE	Includes Honey wagons, Dressing Rooms, Star wagons, etc. ZC if rented and/or purchased OZ and used only OZ.
147-40	Gasoline & Oil	QE	QE, ZE	ZC if rented and/or purchased OZ and used only OZ.
147-41	Maintenance & Supplies	QE	QE, ZE	
147-42	Permits/Tolls/Parking/Etc.	QE	QE, ZE	Within CA. ZC if rented or purchased OZ and used only OZ during the applicable period.
147-43	Traffic and Parking Fines	NQ	NQ	
147-44	Messengers	QE	QE, ZE	ZC if trip begins or ends Out of Zone. QE, ZC if OZ – applicable period.
147-45	Driver Meal Allowances	QW	QW, ZW	
147-46	Limousines & Taxis	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
147-47	Car / Mileage Allowances	QW	QW, ZW	Within CA for qualified labor only.
147-48	Self-Drive Vehicle Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
147-49	Drop Loads – Equipment rentals	QE	QE, ZE	Intrastate. ZC if rented OZ and used only OZ during the applicable period.
147-50	D.O.T. Filings	QE	QE	
147-60	Loss and Damages	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
147-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.

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Acct #	Description	In Zone	Out of Zone	Comments
150-00	LOCATION & OFFICE EXPENSES			
150-01	Survey Costs – Air Fares	QE	QE, ZE	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for OZ work during the applicable period.
150-02	Survey Costs – Housing	QE	QE, ZC	CA hotel or corporate housing only; no private residences or Air BnB.
150-03	Survey Costs – Per Diems	QW	QW, ZW	On qualified labor only.
150-04	Travel Agency Fees & Taxes	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for OZ work during the applicable period.
150-05	Luggage Fees	QE	QE, ZC	
150-10	Fire Safety Officers/Police	QE	QE, ZC	QW, ZW if paid directly to the individual. Third party must be OZ to qualify as ZC.
150-11	Security	QE	QE, ZC	QW or (QW, ZW) if paid directly to the individual through payroll. Third party must be OZ to qualify as ZC.
150-19	Caterers Labor	QW	QW, ZW	
150-31	Production Office Rent	QE	QE, ZE	
150-32	Location Office Furniture & Equip. Rentals	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
150-33	Office Phones & Communication Equip. Rentals	QE	QE, ZE	
150-40	Production Office Supplies	QE	QE, ZE	
150-41	Shipping and Postage	QE	QE, ZE	Intrastate shipping only. QE, ZC shipped from within CA to and from Out of Zone location.
150-42	Other Location Expenses	QE	QE, ZE	Within CA. ZC if rented or purchased OZ and used only OZ during the applicable period.
150-47	Car / Mileage Allowances	QW	QW, ZW	
150-48	Police Motorcycles	QW	QW, ZW	If not paid directly to the individual, QE/ZC
150-49	Wrap Party Expenses	NQ	NQ	
150-50	Location Site Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
150-51	Donations for Use of Location	QE	QE, ZC	Executed location agreement required.
150-52	Crew Work Space Rentals	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
150-53	Storage Space Rentals	QE	QE, ZE	
150-54	Location Permits	QE	QE, ZE	
150-55	Relocation Fees for Site Usage	QE	QE, ZE	
150-56	Office Parking	QE	QE, ZE	

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Acct #	Description	In Zone	Out of Zone	Comments
150-00	LOCATION & OFFICE EXPENSES			
150-57	Location Gratuities	QE	QE, ZE	ZC if paid only OZ during the applicable period. QW, ZW if paid directly by production company through payroll.
150-60	Location Site Restoration	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
150-63	Air Conditioning & Heating Rentals	QE	QE, ZE	
150-65	Portable Restroom Facilities	QE	QE, ZE	
150-75	Trash Bins & Trash Removal	QE	QE, ZE	
150-80	Below The Line Meals	QE	QE, ZE	
150-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
155-00	BELOW-THE-LINE TRAVEL & LIVING			
155-01	Below the Line Airfares	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased from OZ vendor and used OZ during the applicable period.
155-02	Below the Line Housing	QE	QE, ZC	CA hotel or corporate housing only; no private residences or Air BnB.
155-03	Below the Line Per Diem	QW	QW, ZW	On qualified labor only.
155-04	Travel Agent Fees/Taxes	QE	QE, ZC	CA agency. Intrastate travel only. Must be purchased from an OZ CA vendor to qualify as ZC for travel related to applicable period only.
155-10	Travel Day Salaries – Intrastate	QW	QW, ZW	On qualified labor only.
155-12	Travel Day Salaries – Into and out of CA	NQ	NQ	
155-13	Luggage Fees	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for OZ work during the applicable period.
155-20	Travel Agency Fees & Taxes	QE	QE, ZC	
155-35	Ground Transportation	QE	QE, ZE	
155-75	Publicity Travel Expenses	NQ	NQ	
155-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
159-00	STAGE & BACKLOT CHARGES (Assume listings within LA 30 mile zone)			
159-02	First Aid/Nurse	QW	QW	
159-03	Fire Safety Officers	QW	QW	
159-04	Security	QW	QW	If paid directly through payroll; otherwise QE.
159-10	Utilities	QE	QE	
159-43	Crew Parking	QE	QE	
159-50	Stage/Backlot Rentals	QE	QE	
159-51	Crew Working Space Rentals	QE	QE	

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159-00	STAGE & BACKLOT CHARGES (Assume listings within LA 30 mile zone)			
159-52	Storage Space Rentals	QE	QE	
159-60	Repairs & Restoration	QE	QE	
159-63	Air Conditioning & Heating Rentals	QE	QE	
159-65	Trash Bins & Trash Removal	QE	QE	
159-99	Fringe Benefits	QW	QW	On qualified labor only; See # 183-00.
178-00	AMORTIZATION (TV SERIES ONLY)			
178-90	All Categories	Same as Pattern	Same as Pattern	
183-00	FRINGE BENEFITS			
183-01	FUI – Unemployment Insurance	NQ	NQ	
183-02	FICA – Social Security	NQ	NQ	
183-03	FICA – Medicare	NQ	NQ	
183-04	FUTA	NQ	NQ	
183-05	CA Solvency Tax	NQ	NQ	
183-06	CA Care Medical	QW	QW, ZW	If paid directly through payroll; otherwise QE.
183-07	CA State Unemployment Insurance	QW	QW, ZW	On qualified labor only.
183-08	CA Worker's Compensation	QW	QW, ZW	On qualified labor only.
183-09	Vacation Accrual	QW	QW, ZW	
183-10	Vacation Paid	QW	QW, ZW	
183-11	Holiday Accrual (if not budgeted separately)	QW	QW, ZW	
183-12	Holiday Paid	QW	QW, ZW	
183-13	Sick Pay Accrual	NQ	NQ	
183-14	Sick Pay Paid	QW	QW, ZW	
183-15	Crew Union PH&W	QW	QW, ZW	On qualified labor only.
183-16	Teamster Union PH&W	QW	QW, ZW	
183-17	DGA PH&W	QW	QW, ZW	
183-18	SAG Extras PH&W	QW	QW, ZW	
183-19	Extras Casting Fee (do not include with handling fees)	QE	QE	
183-20	C.S.A.C.S. – Contract Services Administration Trust Fund –Editors Union	QW	QW	
183-24	Above the Line Handling Fees	QW	QW, ZW	On qualified labor only.
183-25	Below the Line Handling Fees	QW	QW, ZW	On qualified labor only.
POST PRODUCTION				
361-00	PICTURE EDITORIAL			
361-01	Picture Editor	QW	QW, ZW	Work must be performed in CA.
361-02	First Assistant Picture Editor	QW	QW, ZW	

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Acct #	Description	In Zone	Out of Zone	Comments
361-00	PICTURE EDITORIAL			
361-03	Second Assistant Editor	QW	QW, ZW	ZW for principal Photography only if editorial staff is working out of zone during applicable period.
361-04	Third Assistant Editor	QW	QW, ZW	
361-05	Apprentice Editors	QW	QW, ZW	
361-06	Editorial Production Assistants	QW	QW, ZW	
361-07	Additional Editorial Staff	QW	QW, ZW	
361-08	Animation Quick Time Editor & Animation Editor	QW	QW	
361-09	Post Supervisor	QW	QW	Work must be performed in CA; \$100,000 cap (plus fringe and box rentals), if also receiving a producer credit.
361-10	Librarian	QW	QW	Work must be performed in CA. QE if not paid directly through payroll.
361-12	Coding	QE	QE	
361-17	Negative Cutting	QE	QE	
361-21	Animation Projection	QE	QE	
361-40	Purchases	QE	QE	
361-42	Purchases – Raid Drive	QE	QE	Not subject to digital asset reduction.
361-45	Box Rentals	QE	QE	
361-47	Car / Mileage Allowance	QW	QW, ZW	Work must be performed in CA. ZW only during applicable period if editorial staff is out of zone.
361-48	Messengers	QE	QE	Within CA only.
361-50	Rentals	QE	QE	If editorial crew is out of zone, then QE, ZC for applicable period OZ.
361-51	Editing Room Rentals	QE	QE	
361-56	Equipment Shipping	QE	QE	
361-60	Editing Equipment Repairs	QE	QE	Within CA only.
361-64	Courier Charges	QE	QE	
361-80	Editorial Meals & Craft Service	QE	QE	
361-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See # 183-00.
362-00	SOUND EDITORIAL			
362-01	Sound Designer	QE	QE	QW if paid directly to the individual.
362-02	Sound Effects Editors	QE	QE	
362-03	Assistant Sound Effects Editors	QE	QE	
362-04	Apprentice Sound Effects Editors	QE	QE	
362-05	Additional Sound Effects Editors	QE	QE	
362-06	Additional Assistant Sound Effects Editors	QE	QE	
362-07	Animation Quick Time Sound Editor	QE	QE	
362-08	ADR Editor	QE	QE	
362-09	Assistant ADR Editor	QE	QE	
362-10	Additional ADR Editors	QE	QE	

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Acct #	Description	In Zone	Out of Zone	Comments
362-00	SOUND EDITORIAL			
362-11	M & E Editing	QE	QE	QW if paid directly to the individual.
362-15	Outside Contractor Sound Package	QE	QE	
362-40	Purchases	QE	QE	
362-45	Box Rentals	QE	QE	
362-47	Messengers	QE	QE	
362-50	Equipment Rentals	QE	QE	
362-51	Studio Rentals	QE	QE	Studio must be located in CA.
362-62	Temp Dub: Labor	QE	QE	QW if paid directly to the individual.
362-63	Temp Dub 3:1 Transfer	QE	QE	
362-64	Stereo Dub Transfer	QE	QE	
362-80	Field Recordist	QE	QE	QW if paid directly to the individual.
362-99	Fringe Benefits	QW	QW	On qualified labor only; See # 183-00.
363-00	POST PRODUCTION SOUND			
363-01	Sound Reprints	QE	QE	
363-05	Re-recording/Dubbing	QE	QE	
363-08	Looping & ADR Facility	QE	QE	Facility charges only; no performers.
363-09	Loop Group Talent	NQ	NQ	
363-15	Foley Stages	QE	QE	Stages must be in CA.
363-16	Foley Walkers	QE	QE	
363-20	Records and Supplies	QE	QE	
363-23	Vocal Mix Downs	QE	QE	
363-24	Mag Transfers	QE	QE	
363-25	Music Tracking Transfer	QE	QE	
363-26	Tie Lines	QE	QE	CA costs only.
363-30	Layback	QE	QE	
363-31	Playback	QE	QE	
363-40	Purchases	QE	QE	
363-44	Media & Negative Raw Stock	QE	QE	
363-47	Messengers	QE	QE	
363-50	Equipment Rentals	QE	QE	
363-51	Studio Rentals	QE	QE	Studio must be located in CA.
363-53	Sound Deliverables – Domestic, M & E Masters and Protection Copies	QE	QE	
364-00	POST PRODUCTION FILM & LAB			
364-01	Editorial Reprints	QE	QE	
364-02	Film Leader	QE	QE	
364-03	Dialogue Transfers	QE	QE	
364-08	Optical Sound Tracks	QE	QE	Limit one.
364-09	Optical Sound Tracks Stock	QE	QE	
364-10	Negative Splicing	QE	QE	
364-11	Continuity/Spotting List	NQ	NQ	

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Acct #	Description	In Zone	Out of Zone	Comments
364-00	POST PRODUCTION FILM & LAB			
364-12	Closed Captioning	QE	QE	
364-20	Film to Video Tape or Digital Transfers	QE	QE	
364-21	Off Line Edit	QE	QE	
364-22	Online Edit	QE	QE	
364-24	3D Costs	QE	QE	
364-26	Synch Print	QE	QE	
364-27	Temp Color Correction	QE	QE	NQ if for previews.
364-31	Work Print/Reversal Dupes	QE	QE	
364-32	Answer Print, Select Print	QE	QE	Limit one.
364-33	Interpositive	QE	QE	Limit one.
364-34	Internegative	QE	QE	Limit one.
364-35	Checkprint	QE	QE	Limit one.
364-36	Showprint, Release Print	NQ	NQ	
364-37	YCM Color Separations, Digital Separations	NQ	NQ	Archival.
364-38	Geographical Separations	NQ	NQ	
364-39	Composite Check Print	QE	QE	Limit one.
364-40	Purchases – Video Tape Stock / Media	QE	QE	
364-41	Purchases – Magnetic Film	QE	QE	
364-43	Features: Airline, PAL or TV Versions	NQ	NQ	
364-44	TV, Airline or PAL Versions	NQ	NQ	
364-46	Video Mastering	QE	QE	No foreign distribution or marketing copies.
364-47	Promo Dubs	NQ	NQ	Publicity related costs do not qualify.
364-48	VFX Drop-ins	QE	QE	Does not qualify for uplift.
364-50	Rentals	QE	QE	
364-51	Stock Picture Footage Processing	QE	QE	If within CA.
364-52	Media and Hard Drives	QE	QE	
364-53	Digital Intermediate	QE	QE	
364-54	Subtitling, Foreign Language Versions	NQ	NQ	
364-55	Consolidated Record Audio Masters	NQ	NQ	
364-57	Digital Cinema Package (DCP) DCDM	QE	QE	Limit one.
364-58	Foreign Localized Versions	NQ	NQ	
364-59	Stock Footage License/Reuse Fees	NQ	NQ	
365-00	MUSIC EDITORIAL			
365-01	Music Editor	QW	QW	
365-02	Additional Music Editor	QW	QW	
365-03	Assistant Music Editor	QW	QW	
365-10	Researcher	QW	QW	
365-11	Music Editing Package, Contracted	QE	QE	
365-12	Library/Archive Fees	QE	QE	
365-20	Digital Transfer	QE	QE	

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Acct #	Description	In Zone	Out of Zone	Comments
365-00	MUSIC EDITORIAL			
365-40	Purchases	QE	QE	
365-47	Shipping & Messengers	QE	QE	
365-50	Rentals	QE	QE	
365-63	Stock Sound Tracks	NQ	NQ	
365-99	Fringe Benefits	QW	QW	On qualified labor only; See # 183-00.
366-00	MUSIC			
366-01	Composer	NQ	NQ	
366-02	Songwriters	NQ	NQ	
366-03	Music Supervisors	NQ	NQ	
366-04	Music Consultant	QW	QW	Subject to review of duties.
366-05	Singers	QW	QW	In CA; excludes star vocalists.
366-06	Orchestration	QW, MU	QW, MU	
366-07	Conductor	QW, MU	QW, MU	If not also score composer.
366-08	Copyists	QW, MU	QW, MU	
366-09	Rehearsals Equipment	QE, MU	QE, MU	
366-10	Pre-Score: Musicians/Playback	QW, MU	QW, MU	
366-11	Scoring: Musicians	QW, MU	QW, MU	
366-12	Scoring Stage	QE, MU	QE, MU	
366-13	Song Purchases	NQ	NQ	
366-14	Rights & Clearances	NQ	NQ	
366-15	Album Mastering	NQ	NQ	
366-16	Score Album Costs (Except Mastering)	QE	QE	
366-18	Sideline Musicians (On Set)	QW	QW, ZW	
366-20	Soundtrack Album Track Costs	NQ	NQ	
366-31	Studio Engineers and Supplies	QE, MU	QE, MU	For scoring/track recording only.
366-40	Purchases	QE, MU	QE, MU	
366-47	Messengers	QE	QE	
366-48	AFM Reuse Fees	NQ	NQ	
366-50	Rentals	QE, MU	QE, MU	Associated with scoring/track recording.
366-51	Instrument Rentals	QE, MU	QE, MU	
366-52	Electronic Music Package	QE	QE	If not part of composer package fee.
366-56	Cartage	QE, MU	QE, MU	Within CA.
366-64	Courier Charges	QE	QE	Within CA.
366-99	Fringe Benefits	QW	QW, ZW	For qualified labor only. Those indicated in green qualify for uplift.

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Acct #	Description	In Zone	Out of Zone	Comments
367-00	VISUAL EFFECTS			
367-01	Visual Effects Producer	NQ	NQ	
367-02	Visual Effects Supervisor	QW, VU	QW, VU	\$100,000 cap if also receiving a producer credit.
367-03	Visual Effects Coordinator	QW, VU	QW, VU	
367-04	Visual Effects Editor	QW, VU	QW, VU	
367-05	Visual Effects Assistant Editor	QW, VU	QW, VU	
367-06	Visual Effects Storyboard Artist	QW, VU	QW, VU	
367-07	Visual Effects CGI Artist	QW, VU	QW, VU	QE, VU if paid through a third party vendor.
367-08	VFX Staff Overtime	QW, VU	QW, VU	On qualified labor only.
367-09	Set Survey Technician	QW	QW	
367-10	Digital Asset Manager	QW, VU	QW, VU	
367-11	Data Wrangler	QW	QW	
367-12	Visual Effects PA (Office)	QW, VU	QW, VU	
367-12	Visual Effects PA (On Set)	QW	QW	
367-13	Visual Effects PA (Post)	QW, VU	QW, VU	
367-14	Witness Cam Operator	QW	QW	
367-15	Time Code Sync Writer	QW	QW	
367-16	Visual Effects Accountant	QW	QW	
367-17	Visual Effects Assistant Accountant	QW	QW	
367-18	Motion Capture	QE	QE	
367-19	Motion Control	QE	QE	
367-20	Simulcam	QE	QE	
367-21	Blue/Green Screen Shooting and/or Rentals	QE	QE	
367-22	Stop Motion Photography	QE	QE	
367-23	Miniature Supervising Crew	QE	QE	
367-24	Miniature Model Shop	QE	QE	
367-26	Process/Rear Projection (Hansard)	QE	QE	
367-27	Tests, Plate/Element Tests & Shoot	QE	QE	
367-29	3D Related Costs (Production)	QE	QE	Must be incurred, purchased or rented in CA.
367-30	Telecine/Scanning	QE	QE	
367-31	Dailies Projection	QE	QE	
367-35	Lab Processing	QE	QE	
367-36	Negative Pulling	QE	QE	
367-41	Visual Effects Vendor On-Set Supervision	QE, VU	QE, VU	QW and VU (QW/ ZW/ VU if OZ) if paid directly by production company or payroll.
367-42	Outside Contract Bids / VFX Vendors	QE, VU	QE, VU	
367-43	Pre-visualization/Post-Visualization	QE, VU	QE, VU	
367-44	Cyberscanning	QE, VU	QE, VU	
367-45	Matte Shots	QE, VU	QE, VU	

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367-00	VISUAL EFFECTS			
367-46	Wire Removal	QE, VU	QE, VU	
367-47	Lidar	QE, VU	QE, VU	
367-48	2D to 3D conversion (Post)	QE, VU	QE, VU	Must be included in CFC budget; CA vendor.
367-49	Recording	QE, VU	QE, VU	
367-51	VFX Drop-ins, Pulls	QE	QE	Does not qualify for uplift.
367-54	VFX Staff computer rentals	QE, VU	QE, VU	On qualified labor only.
367-54	Office Rentals	QE	QE	Production company in house staff.
367-56	Furniture Rentals	QE	QE	
367-57	Box Rentals/Cell Phones	QE	QE	
367-58	Rentals	QE	QE	
367-59	Materials & Supplies	QE	QE	
367-60	Loss and Damages	QE	QE	
367-99	Fringe Benefits	QW	QW	For qualified labor only. Those indicated in green qualify for uplift.
368-00	TITLES/DISSOLVES/WIPES			
368-11	Titles Designer	QE	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
368-12	Main & End Title Sequences	QE	QE	Work must be performed in CA.
368-13	Textless Backgrounds	NQ	NQ	
368-14	Fades & Dissolves	QE	QE	
368-23	Lab Processing	QE	QE	
368-30	Develop Wedges	QE	QE	
368-31	Develop Mattes	QE	QE	
368-33	Raw Stock	QE	QE	
369-00	PROJECTION			
369-01	Projectionists	QE	QE	NQ if for previews.
369-50	Rentals	QE	QE	
369-51	Screening Room Rentals	QE	QE	Studio must be located in CA; excludes previews.
369-99	Fringe Benefits	QW	QW	On qualified labor only; See # 183-00.
370-00	PREVIEW COSTS			
370-01	Additional Editorial Staff	QW	QW	
370-02	Music Editorial	QW	QW	If paid directly through payroll; otherwise QE.
370-03	Sound Editorial	QE	QE	QW if paid directly to the individual.
370-04	Temp Dub	QE	QE	
370-05	On Line Editing	NQ	NQ	
370-06	Color Correcting	NQ	NQ	
370-08	DCP	NQ	NQ	

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Acct #	Description	In Zone	Out of Zone	Comments
370-00	PREVIEW COSTS			
370-10	Projectionist	NQ	NQ	
370-11	Focus Group	NQ	NQ	
370-12	Theater Rentals	NQ	NQ	
370-13	Audience Recruitment	NQ	NQ	
370-14	Misc. Preview Expenses	NQ	NQ	
370-99	Fringe Benefits	QW	QW	On qualified labor only.
372-00	POST PRODUCTION TRAVEL & LIVING			
372-01	Post Production Crew Airfares	QE	QE	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased from OZ vendor and used OZ during the applicable period.
372-02	Post Production Crew Housing	QE	QE	CA hotel or corporate housing only; no private residences or Air BnB. QE, ZC only if editorial staff is OZ during the applicable period
372-03	Post Production Crew Per Diem	QW	QW, ZW	On qualified labor only if editorial staff is OZ during the applicable period.
372-04	Travel Agency Fees/Taxes	QE	QE, ZC	CA Agency. Intrastate travel only. Must be purchased from an OZ CA vendor to qualify as ZC for travel related to applicable period only.
372-10	Travel Day Salaries – Intrastate	QW	QW, ZW	On qualified labor only. ZW during applicable period only if editorial staff is out of zone.
372-12	Travel Day Salaries – Into and out of CA	NQ	NQ	
372-13	Luggage Fees	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for OZ work during the applicable period.
372-35	Ground Transportation	QE	QE, ZC	Applicable period only.
372-99	Fringe Benefits	QW	QW	On qualified labor only; See # 183-00.
OTHER				
470-00	MISCELLANEOUS CHARGES			
470-02	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	NQ	
470-03	California Sales Taxes	QE	QE	
470-04	Carbon Offset Cert/Tree Planting	QE	QE	
470-05	Career Readiness Financial Contribution	NQ	NQ	
470-06	Career Readiness Intern Salaries	NQ	NQ	

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Acct #	Description	In Zone	Out of Zone	Comments
470-00	MISCELLANEOUS CHARGES			
470-07	Paid Intern (Not Career Readiness)	QW	QW, ZW	
470-08	City Business License	QE	QE	
470-12	Clearance Coordinator	QW	QW	If paid directly through payroll; otherwise QE.
470-13	Community Relations & Film Promotion	NQ	NQ	
470-14	Computer/Digital Office Equipment	QE	QE	1/5 of purchase price if > \$250.
470-15	Corporate Tax Return	NQ	NQ	
470-16	CPA Expense for AUP Report	NQ	NQ	
470-18	Dolby, DTS, SDDS License Fees	NQ	NQ	
470-19	Harassment Training	NQ	NQ	
470-20	MPAA Rating Fee	QE	QE	
470-22	AMPTP Fees	NQ	NQ	
470-25	DAX System	QE	QE	
470-30	Online Photo Approval Service	QE	QE	If based in CA.
470-32	Online Purchases	QE	QE	If used in CA, shipped from a CA vendor. (See Tracking Tips)
470-33	Online Shipping	QE	QE	If shipped within the state.
470-36	"P" Card Fees	QE	QE	If issued by CA-based company.
470-40	Post Production Accounting	QE	QE	Does not include Agreed Upon Procedures Report or CPA.
470-41	Agreed Upon Procedures Auditing	NQ	NQ	
470-44	Product Placement Credits	NQ	NQ	
470-50	Product Placement Staff	NQ	NQ	
470-65	Production Legal Expenses, including Labor Relations & Music Legal	QE	QE	Excludes financing, distribution, or marketing expenses.
470-70	Production Services Company Fees	NQ	NQ	
470-71	Property Taxes	NQ	NQ	
470-72	Record Retention (Scanning Documents)	QE	QE	
470-73	Reusable Water Bottles	QE	QE	
470-74	Safety Advisor, "Green" Advisor	QE	QE	QW if paid directly to individual or through payroll.
470-75	Software Purchases	NQ	NQ	
470-76	Scenearchive	QE	QE	
470-77	Solar Power Cells	QE	QE	
470-78	Studio Charges for Specific Items	QE	QE	All related party transactions subject to review.
470-84	Studio Entertainment	NQ	NQ	
470-85	Studio Overhead Allocations	NQ	NQ	
470-86	Work Visa Fees	NQ	NQ	

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Acct #	Description	In Zone	Out of Zone	Comments
471-00	INSURANCE			
471-01	Production Package	QE	QE	Must be purchased from a CA based broker for work performed in CA.
471-02	Errors & Omissions Insurance	NQ	NQ	
471-03	General Liability Insurance	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-04	Umbrella Policy	QE	QE	
471-05	Workers' Compensation Insurance	QE	QE	
471-06	Automobile Liability Insurance	QE	QE	
471-07	Guild Travel Insurance	QE	QE	
471-08	Essential Element	NQ	NQ	
471-09	Insurance Adjusters	QE	QE	
471-010	Insurance Auditors	QE	QE	
471-11	Cast Exams	QE	QE	QW if doctor is paid directly.
471-12	Insurance Deductibles	NQ	NQ	
471-25	Recoverable Costs	QE	QE	Must be deducted from qualified expenditure total.
471-30	Non-Allowable Costs	NQ	NQ	
471-35	Miscellaneous Additional Premiums	QE	QE	
471-50	Covered California	QE	QE	
475-00	PUBLICITY			
475-05	Special Stills Photographer	NQ	NQ	See account #118-06 for Set Still Photographer.
475-11	Publicist	NQ	NQ	
475-30	Online Photo Approval Service	QE	QE	If based in CA; see account #470-30.
475-40	Purchases	NQ	NQ	
475-41	Stills Supplies	NQ	NQ	
475-42	Stills Lab Expense	NQ	NQ	
475-43	Promotional Materials	NQ	NQ	
475-45	Box Rentals	NQ	NQ	
475-47	Car / Mileage Allowances	NQ	NQ	
475-50	Rentals	NQ	NQ	
475-80	Publicity Meals and Entertainment	NQ	NQ	
475-90	DVD Extras, Trailers, EPK	NQ	NQ	
475-99	Fringe Benefits	NQ	NQ	
480-00	CONTINGENCY			
	Contingency	CONTRACTUAL CHARGE		Up to 10% only on estimated qualifying expenditures in CA; Include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.

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Acct #	Description	In Zone	Out of Zone	Comments
	COMPLETION BOND			
	Completion Bond		CONTRACTUAL CHARGE	Must be purchased from a CA-based Bond Company and included in Total Production Budget; Actual bond fee percentage up to 2% on qualified spend only allowable as a contractual expense; Include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.

FRINGE BENEFITS

It is suggested that budgets be set up with the following Fringe breakdown as Federal Fringes and others must be excluded from California tax credit calculations. Non-Qualifying Fringe must be separated or zero'd out when creating the Qualified Expenditure budget.

Note: *If fringes are combined, they must include itemized calculations showing how the combined total was achieved and must not exceed individual ranges.*

The CFC will not accept budgets with ALL-INCLUSIVE fringe rates that include Non-Qualifying Fringe (e.g., FICA, MEDICARE, FUI, FUTA, PIT [personal income tax withholding]).

Description	Type		Accepted %	Notes
Unemployment Insurance	Fed	FUI	0	Exclude from Incentive Budget
FICA – Social Security	Fed	FICA	0	Exclude from Incentive Budget
FICA – Medicare	Fed	MED	0	Exclude from Incentive Budget
Personal Income Taxes (Supplemental)	Fed	PIT	0	Exclude from Incentive Budget
CA Solvency	Fed	CAFUI	0	Exclude from Incentive Budget
Add'l FUTA	CA	FUTA	0	Exclude from Incentive Budget
State Unemployment Insurance	CA	SUI	6.2	Include in Incentive Budget
California Care Medical Insurance	CA	NU %	4.5	May Include in fringes or as a line item in Incentive Budget

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<i>Description</i>	<i>Type</i>		<i>Accepted %</i>	<i>Notes</i>
<i>Workers Compensation</i>	CA	WC	1.96 - 4.23	<i>Include in Incentive Budget. (2016 range; subject to yearly increases)</i>
<i>Vacation Accrual</i>	CA	VAC	Max 4.0	<i>Include in Incentive Budget. (Maximum if applicable)</i>
<i>Holiday Accrual</i>	CA	HOL	Max 3.719	<i>Exclude from Incentive Budget if holiday pay is a line item, otherwise 3.719%. (Maximum if applicable)</i>
<i>Sick Pay Accrual</i>	CA	SIC	0	<i>Exclude from Incentive Budget</i>
<i>Crew/399 Pension, Health & Welfare</i>	CA	IA %	12-14	<i>May Include in Incentive Budget</i>
<i>Crew/399 IAP</i>	CA	IA%	6.0	<i>May include in Incentive Budget</i>
<i>UPM/ ADs DGA PH&W</i>	CA	DGA	16.5	<i>Include in Incentive Budget. Exclude Holiday if line item</i>
<i>SAG/AFTRA P/H/W Stunt Coordinator</i>	CA	SAG	17.3	
<i>SAG/AFTRA P/H/W Extras</i>	CA	SAGE	17	
<i>Non Union Flat</i>	CA	NU	SUI 6.2 WC 1.96 - 4.03 BTL Payroll fee 1.0-2 CA Care 4.5	<i>If combined, must include breakdown of how total was achieved and not to exceed individual ranges</i>
<i>Extras – NU</i>	CA	NUE	SUI 6.2 WC 1.96 – 5.40 BTL Payroll fee 1.0-2 CA Care 4.5	<i>Include in Incentive Budget. If combined, must include breakdown of how total was achieved; not to exceed individual ranges</i>
<i>Extras Casting Fee (do not include Handling Fees)</i>	CA	EXT	Up to 11%	<i>May include in fringes or as line item in Incentive Budget</i>
<i>ATL Payroll Handling Fee</i>	CA	ATL	Per check fee	<i>Include in Incentive Budget (salary must qualify)</i>
<i>BTL Payroll Handling Fee</i>	CA	BTL	1.0-2	